

June 18, 2008

Mr. Daniel T. Buckley
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, N.W.
Washington, DC 20463
Re: American Hospital Association PAC
FEC ID No. C00106146

Dear Mr. Buckley:

This is in response to your letter dated May 28, 2008 concerning the April Monthly Report (3/1/08-3/31/08) of the above referenced Committee.

You ask about an expenditure on Schedule B for "Polling Services" made by the American Hospital Association PAC (the "Committee") and whether the expenditure constituted an in-kind contribution or an independent expenditure. Pursuant to 11 C.F.R. 106.4(g), the polling results were provided as an in-kind contribution to Harry Mitchell for Congress on April 1, 2008 and were reported on Schedule B, Line 23 of the Committee's May monthly report.

We hope that this information adequately addresses your question. If you need any further information, please do not hesitate to contact the Committee.

Very truly yours,

Melinda Reid Hatton
Treasurer
American Hospital Association PAC
